

# CONTENTS INDEX

VOLUME 23, ISSUE NUMBERS 1-4

(March-December 2009)

## VOLUME 23—NUMBER 1

### ARTICLES

- The Impact of Client and Auditor Gender on Auditors' Judgments  
Anna Gold, James E. Hunton, and Mohamed I. Gomaa ..... 1
- Staff Accounting Bulletin No. 108 Disclosures: Descriptive Evidence from  
the Revelation of Accounting Misstatements  
Marsha B. Keune and Karla M. Johnstone ..... 19

### COMMENTARIES

- Reconsidering Revenue Recognition  
Katherine A. Schipper, Catherine M. Schrand, Terry Shevlin,  
and T. Jeffrey Wilks ..... 55
- Responses of the American Accounting Association's Tracking Team to the  
Recommendations of the Advisory Committee on the Auditing Profession  
Joseph V. Carcello, Jean C. Bedard, and Dana R. Hermanson ..... 69
- Response to the FASB's Preliminary Views on Financial Instruments with  
the Characteristics of Equity  
AAA Financial Reporting Policy Committee ..... 85
- IFRS and the Accounting Consensus  
Shyam Sunder ..... 101
- Erratum ..... 113

**VOLUME 23—NUMBER 2**

**ARTICLES**

**The European-U.S. "GAAP Gap": IFRS to U.S. GAAP Form 20-F Reconciliations**

Elaine Henry, Stephen Lin, and Ya-wen Yang ..... 121

**Knowledge Sharing among Accounting Academics in an Electronic Network of Practice**

Eileen Z. Taylor and Uday S. Murthy ..... 151

**Early Adoption of SFAS No. 159: Lessons from Games (Almost) Played**

Elaine Henry ..... 181

**COMMENTARIES**

**Strategic Cost Management in Supply Chains, Part 1: Structural Cost Management**

Shannon W. Anderson and Henri C. Dekker ..... 201

**Audit Standard Setting and Inspection for U.S. Public Companies: A Critical Assessment and Recommendations for Fundamental Change**

Steven M. Glover, Douglas F. Prawitt, and Mark H. Taylor ..... 221

**VOLUME 23—NUMBER 3**

**ARTICLES**

- Determinants of Audit Committee Meeting Frequency: Evidence from a Voluntary Governance System  
Vineeta Sharma, Vic Naiker, and Barry Lee ..... 245
- Recent Trends in Audit Report and Earnings Announcement Lags  
Jayanthi Krishnan and Joon S. Yang ..... 265

**COMMENTARIES**

- Strategic Cost Management in Supply Chains, Part 2: Executional Cost Management  
Shannon W. Anderson and Henri C. Dekker ..... 289
- Nonfinancial Information and Accounting: A Reconsideration of Benefits and Challenges  
Joan Luft ..... 307
- Economic "Reality" and the Myth of the Bottom Line  
Louella Moore ..... 327

**VOLUME 23—NUMBER 4**

**ARTICLES**

**Developing an International Assurance Standard on Greenhouse Gas Statements**

Roger Simnett, Michael Nugent, and Anna L. Huggins ..... 347

**The Effect of System Characteristics, Stage of Adoption, and Experience on Institutional Explanations for ERP Systems Choice**

Joseph C. Ugrin ..... 365

**Adverse Section 404 Opinions and Shareholder Dissatisfaction toward Auditors**

Dana R. Hermanson, Jagan Krishnan, and Zhongxia (Shelly) Ye ..... 391

**COMMENTARIES**

**The Impact of Academic Accounting Research on Professional Practice: An Analysis by the AAA Research Impact Task Force**

AAA Research Impact Task Force ..... 411

**Accounting for Debt Instruments Held as Assets**

Edward W. Trott ..... 457

# AUTHOR INDEX

VOLUME 23, ISSUE NUMBERS 1-4

(March-December 2009)

AAA Financial Reporting Policy Committee .....	1:85
AAA Research Impact Task Force .....	4:411
Anderson, Shannon W. ....	2:201,3:289
Bedard, Jean C. ....	1:69
Carcello, Joseph V. ....	1:69
Dekker, Henri C. ....	2:201,3:289
Glover, Steven M. ....	2:221
Gold, Anna .....	1:1
Gomaa, Mohamed I. ....	1:1
Henry, Elaine .....	2:121,2:181
Hermanson, Dana R. ....	1:69,4:391
Huggins, Anna L. ....	4:347
Hunton, James E. ....	1:1
Johnstone, Karla M. ....	1:19
Keune, Marsha B. ....	1:19
Krishnan, Jagan .....	4:391
Krishnan, Jayanthi .....	3:265

Lee, Barry .....	3:245
Lin, Stephen .....	2:121
Luft, Joan .....	3:307
Moore, Louella .....	3:327
Murthy, Uday S. ....	2:151
Naiker, Vic .....	3:245
Nugent, Michael .....	4:347
Prawitt, Douglas F. ....	2:221
Schipper, Katherine A. ....	1:55
Schrand, Catherine M. ....	1:55
Sharma, Vineeta .....	3:245
Shevlin, Terry .....	1:55
Simnett, Roger .....	4:347
Sunder, Shyam .....	1:101
Taylor, Eileen Z. ....	2:151
Taylor, Mark H. ....	2:221
Trott, Edward W. ....	4:457
Ugrin, Joseph C. ....	4:365
Wilks, T. Jeffrey .....	1:55

Yang, Joon S. ....	3:265
Yang, Ya-wen ....	2:121
Ye, Zhongxia (Shelly) ....	4:391